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LYBRAND JOURNAL

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LYBRAND JOURNAL

Foreword

We are pleased to announce two recent mergers which will add to the Firm's strength and ability to serve its clients.

On January 1 of this year, the Firm announced the merger of Keller, Kirschner, Martin & Clinger of Columbus, Ohio, an organization which traced its history back to 1902. The Keller, Kirschner, Martin & Clinger firm has enjoyed an excellent reputation for high standards and service to clients for almost half a century.

We are indeed happy to welcome as partners in our Columbus office all the partners who will practice under the leadership of John C. Martin and Laurance D. Keller, senior members of the firm:

James N. Buccalo	Laurance D. Keller
Ralph H. Clinger	John C. Martin
John W. Curl	John H. Robb
W. Guy Forsythe	Lewis S. Spees
Clarence C. Gattner	Robert S. Streng
Leonard L. Hopkins	Wendell E. Yaple

On May 1, 1961, the Firm announced the merger of Carrigan, Bottger, Landry & Scott of Syracuse, New York. Although this firm was formed as recently as 1957, it has been characterized by unprecedented growth in a rapidly expanding industrial area.

All the partners, we are happy to announce, will be partners in the Syracuse office, with Mr. Bottger as Partner in Charge.

John P. Carrigan	Horace J. Landry
Frederick H. Bottger	James P. Scott

On behalf of our partners and the entire L.R.B. & M. organization we extend a warm and sincere welcome to our new associates.

A. R. Jennings

History of
Keller, Kirschner, Martin & Clinger

Coincident in time to the opening of the New York Office of Lybrand, Ross Bros. & Montgomery in 1902, the firm which became Keller, Kirschner, Martin & Clinger was organized in Columbus, Ohio. These two cities are now separated by just two hours' travel time, but in 1902 the distance in travel time was two days. Fifty-nine years later, K.K.M. & C. was merged with Lybrand, Ross Bros. & Montgomery and is now its Columbus office.

Lybrand, Ross Bros. & Montgomery was four years old when Harry Keller associated himself with J. S. M. Goodloe under the firm name of Goodloe, Keller & Co., Public Accountants and Auditors. In 1910 Mr. Goodloe retired and the firm's name was changed to Harry Keller & Co.

Early in his career, Mr. Keller devoted much of his time and energy to elevating the standards of public accounting to that of a profession requiring special education and experience. He was one of the sponsors for, and took an active part in, securing the enactment of Ohio's first accountancy law providing for the profession of Certified Public Accountant. This law was passed in 1908. Mr. Keller was among the first (Certificate No. 5) to qualify.

In 1913, when the Sixteenth Amendment was ratified providing for the taxing of income, Mr. Keller saw that the rendering of tax service was an area in which the firm could provide much needed service to its clients. The present partners have continued this philosophy and have actively supported all programs for the further study of federal and state taxes. The partners organized, and participate each year in, the Columbus Chapter's Income Tax Symposium.

In the early twenties, five young men, educated in accounting and eager to become CPAs, began their long association with the firm. R. LeRoy Kirschner started his accounting career on January 1, 1920, and was a leader in the accounting profession in Central Ohio until his untimely death in 1942. John C. Martin, upon graduating from Ohio State University in June, 1920, began

his association with the firm, becoming a partner in 1928. In 1922, Mr. Keller realized his fondest wish when his two sons, John G. and Laurance D., entered the firm and subsequently became partners. John G. Keller died in 1951. Ralph H. Clinger joined the firm in 1923, and was later admitted to partnership.

Harry A. Keller formed a partnership with R. LeRoy Kirschner and John C. Martin on January 1, 1928, and the firm's name was changed to Keller, Kirschner and Martin. On January 23, 1938, Harry A. Keller passed away, ending a long career of service in private and public accounting. Later that year, the firm's name was changed to Keller, Kirschner, Martin & Clinger, Certified Public Accountants.

On December 1, 1943, Frank A. Boland, James N. Buccalo, Leonard L. Hopkins, John H. Robb, Lewis S. Spees, Robert S. Streng, and Wendell E. Yaple were admitted as partners. On January 10, 1944, John W. Curl was admitted as a partner, and on September 1, 1951, W. Guy Forsythe and Clarence C. Gattner were admitted as partners. Frank A. Boland passed away during 1960 leaving twelve partners as of January 1, 1961.

During the fifty-eight year history of K.K.M. & C., the firm grew from a two-man partnership in 1902 to a firm, in 1960, of twelve partners, thirty-one CPAs and twenty-seven senior and junior accountants, and fifteen office personnel. All of the certified public accountants are members of both the Ohio Society of CPAs and the American Institute of CPAs.

JOHN CHARLES MARTIN
COLUMBUS

JOHN CHARLES MARTIN

John Charles Martin was born in Wapakoneta, Ohio, December 1, 1897. He was educated in Auglaize County public schools, and received his Bachelor of Science degree from Ohio State University in 1920, after a tour of duty in the U. S. Army during World War I.

Mr. Martin joined the firm which ultimately became Keller, Kirschner, Martin & Clinger upon graduation from college and was admitted to partnership in 1928. He received his Ohio CPA certificate in 1926, and also holds a Louisiana certificate.

Mr. Martin has been active continuously in civic and professional affairs. He served as vice-president of the American Institute (1953–54), and was president of the Ohio Society of CPAs in 1945–46. He has served on many committees of both organizations and is author of Chapter 27 of the *CPA Handbook*. He also served two four-year terms (1940–47) as Mayor of Grandview Heights, a residential community outside Columbus.

Mr. Martin is currently a member of the American Institute, the Ohio Society and the American Accounting Association. He is active in the Ohio Chamber of Commerce. He is also a member of the Scioto Country Club, the University Club, the Rotary Club, various Masonic bodies including the Shrine, and the American Legion, as well as the First Community Church.

Mr. and Mrs. Martin make their home in Columbus; they have one married daughter and two grandsons.

LAURANCE D. KELLER
COLUMBUS

LAURANCE D. KELLER

Laurance D. Keller was born in Van Wert, Ohio, on October 26, 1898. The family moved to Columbus in 1902, and he received his elementary and high school education in the Columbus public schools. He entered Ohio State University and studied engineering there one year; he then transferred to Ohio University for a four-year course in accounting. While attending Ohio University he enlisted and served in the Officers Training School of the United States Navy. He was graduated from Ohio University in 1922 with a Bachelor's degree in accounting. Subsequent to his graduation he again attended Ohio State University where he took post-graduate work in finance and related subjects.

Mr. Keller joined the firm of Harry A. Keller & Co. after graduation and was later admitted to partnership. He received his CPA certificate in 1934. He comes from an accounting family having had a father, Harry A. Keller, and a brother, John G. Keller, in public practice, and two uncles and a nephew in private practice.

He was professor of accounting on the staff of Franklin University, Columbus, Ohio, for 15 years and has lectured on accounting subjects at Ohio University for many years; he has also lectured on tax and fiscal subjects.

During 1959, Mr. Keller made a trip to Puerto Rico, at the request of the Puerto Rican Government, for the purpose of inspecting and studying the manufacturing possibilities of that Republic. His report on that trip was published in Columbus upon his return.

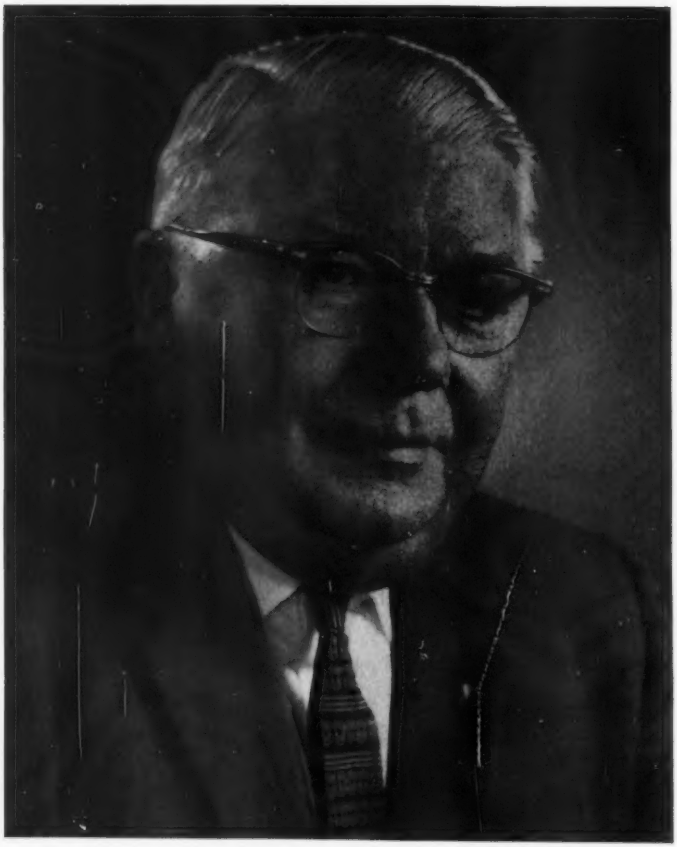
He has been active in professional accounting circles as a member of the Ohio Society of Certified Public Accountants and the American Institute of Certified Public Accountants. He was twice elected President of the Columbus Chapter of the Ohio Society, serving in the years 1934 and 1942. He has served on a number of committees in the Ohio Society.

Active in civic work, Mr. Keller was for many years a Director of the Columbus Area Chamber of Commerce and at present is a Vice-President of the Chamber. He served on many committees and was Chairman of the Small Business Committee and Chairman of the Building Committee.

In 1950 he was Potentate of Aladdin Temple A.A.O.N.M.S. and is active in Masonic work, being both a York Rite and Scottish Rite Mason.

He is a member of the First Community Church of Columbus and has served on the Board of Trustees. He is also a member of the Columbus Athletic Club, Kiwanis Club, Press Club of Ohio and the Columbus Area Chamber of Commerce.

Mr. and Mrs. Keller live in Columbus and have two married daughters and four grandchildren.



RALPH H. CLINGER
COLUMBUS

RALPH H. CLINGER

Ralph H. Clinger was born January 19, 1890, on a farm in Wyandot County, Ohio. He attended local schools and later taught at a country school during 1908 and 1909.

He attended Ohio Wesleyan University from 1910 to 1914. He worked with the B. F. Goodrich Rubber Company from 1914 to 1916, when he enlisted in the Army and saw service on the Mexican border during 1916 and 1917. At the beginning of World War I his outfit was transferred to Europe where he served in Italy, France, Austria and Dalmatia. He was discharged in 1919 as a First Lieutenant of the Infantry.

Mr. Clinger then returned to the B. F. Goodrich Rubber Company where he remained until 1921, at which time he enrolled at Ohio State University and was graduated with a B.S. degree in Business Administration.

He was employed by Harry A. Keller & Co. in 1923 and received his CPA degree in 1936. He has lectured on accounting at the American Institute of Banking and on Business Administration at Franklin University.

He was State Treasurer for two years of the American Legion of Ohio. He is also a life member in the Disabled American Veterans and member of various other veteran organizations, as well as the University Club, Elks, and has the distinction of holding the longest active membership (32 years) in the Ambassador's Club of Columbus.

He is a member and has served as a Director of the Ohio Society of CPAs and is also a member of the American Institute of CPAs.

Mr. Clinger is a Mason and lives with his wife in Columbus.

JAMES N. BUCCALO
COLUMBUS

JAMES N. BUCCALO

James N. Buccalo was born in Mingo Junction, Ohio, on January 8, 1903. He attended public schools in West Virginia, and was graduated from high school and business college at Steubenville, Ohio. Mr. Buccalo, after a short period of time in public accounting, entered private industry where he remained until 1939.

In the fall of 1939, Mr. and Mrs. Buccalo decided to further their education by enrolling at Ohio State University where Mrs. Buccalo began the study of medicine.

On November 11, 1940, he was employed by Keller, Kirschner, Martin & Clinger for the winter season and has been with them ever since. Mr. Buccalo received his CPA certificate on January 21, 1942, and became a partner on December 1, 1943.

Mr. Buccalo has been active in professional accounting circles and has served on various committees on the chapter, state and national levels. He has served in a number of capacities including President of the Columbus Chapter of the Ohio Society of CPAs, three years as a Director, and also as President of the Ohio Society of CPAs. For four years he was a member of Council of the American Institute of CPAs. He served as a member and Secretary of the Accountancy Board of Ohio for three years and drafted the first code of ethics adopted by the Board.

He was a delegate to the International Congress of Accountants in 1957, held in Amsterdam, Holland. In 1952, he was appointed by Governor Lausche of Ohio to audit the records of the State Auditor.

Upon enactment of Ohio's first Regulatory Accountancy law in 1960, Mr. Buccalo was presented Registration Certificate No. 1 by Governor DiSalle of Ohio. Mr. Buccalo also holds membership in the American Accounting Association and the National Association of Accountants.

Mr. and Dr. Buccalo, who have two sons and six grandchildren, live in Columbus.

JOHN W. CURL
COLUMBUS

JOHN W. CURL

John W. Curl was born in Columbus, Ohio, on January 13, 1907. He attended the Columbus public schools and was graduated from Columbus West High School in 1924. He attended Ohio State University, Columbus Art School, and Franklin University, where he was later a lecturer on accounting. Mr. Curl received his CPA degree in Ohio in 1944 and in Michigan in 1946. In 1936 he became affiliated with Keller, Kirschner, Martin & Clinger and in 1944 became a partner in that firm. Prior to 1936, he was associated with a chain of theaters and a large grocery organization.

Mr. Curl is a member of the American Institute of Certified Public Accountants, the American Accounting Association, the Ohio Society of Certified Public Accountants, and the Michigan Association of Certified Public Accountants. He has served as President of the Columbus Chapter of the Ohio Society of Certified Public Accountants and has been active on various committees of the American Institute of Certified Public Accountants and the Ohio Society of Certified Public Accountants on both the state and chapter levels.

Mr. Curl is a member of the Board of Trustees and the Official Board of Indianola Methodist Church, and is a member of several organizations, including various Masonic organizations, the Columbus Area Chamber of Commerce, University Club, and the Allemander Square Dance Club.

Mr. and Mrs. Curl live in Columbus.

W. GUY FORSYTHE
COLUMBUS

W. GUY FORSYTHE

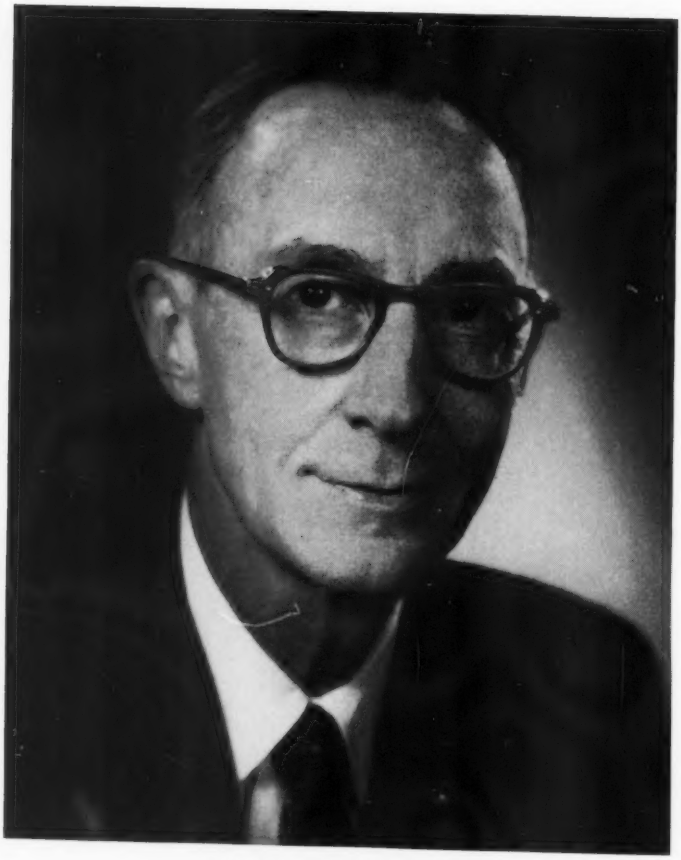
W. Guy Forsythe was born on a farm near Jackson Center, Ohio, May 25, 1910, and received his elementary education in a one-room country school. He attended high school at Jackson Center, and business college in Columbus.

After graduation from business college he was employed in private industry in Columbus and Sidney, Ohio, until 1934 when he became associated with The Ohio State Life Insurance Company where he remained until 1940. He received his CPA degree in Ohio in February, 1946.

Mr. Forsythe served as State Budget Officer for the National Youth Administration in 1941 and 1942. On January 11, 1943, he joined the staff of Keller, Kirschner, Martin & Clinger and became a partner on September 1, 1951.

Mr. Forsythe is a member of the Ohio Society of CPAs, the American Institute, the American Accounting Association, and the American Institute of Management. He has served on various committees of the Ohio Society and its Columbus Chapter and has taken an active part in the annual tax conferences sponsored by the Columbus Chapter for the Central Ohio Tax Practitioners. He is presently serving as President of the Columbus Chapter and as the Columbus Chapter representative on the membership committee of the American Institute of CPAs. He is a Mason and a Kiwanian.

Mr. and Mrs. Forsythe and their two youngest children live in Columbus.



CLARENCE C. GATTNER
COLUMBUS

CLARENCE C. GATTNER

Clarence C. Gattner was born on March 6, 1905, in Morrow County, Ohio, where he received his elementary education. He attended high school at Galion, Ohio, and business college at Mansfield, Ohio. After several years in the retail selling and bookkeeping fields he obtained additional accounting training through extension and night school courses. He has taught various accounting subjects in business colleges.

In January, 1942, Mr. Gattner joined Keller, Kirschner, Martin & Clinger as a staff accountant and obtained his CPA degree in 1947. He became a partner in 1951.

Mr. Gattner is a member of the American Institute of CPAs, the Ohio Society of CPAs, a Mason and a Kiwanian. He is also a member of the First Community Church.

Mr. and Mrs. Gattner and their daughter live in Columbus.

LEONARD L. HOPKINS
COLUMBUS

LEONARD L. HOPKINS

Leonard L. Hopkins was born in Lima, Ohio, on January 1, 1916, and received his elementary and high school education in that city. He was graduated from Ohio State University in 1938 obtaining the degree of Bachelor of Science in Business Administration with a major in accounting. He entered public accounting in 1938 as a member of the staff of Keller, Kirschner, Martin & Clinger. He received his CPA certificate from the State of Ohio in 1942.

During World War II, Mr. Hopkins served in the United States Naval Reserve. He attended the Navy Supply School at Harvard University, was commissioned Ensign in the United States Naval Reserve, and was subsequently assigned to duty as the Supply Officer on a destroyer in the Pacific Fleet.

Mr. Hopkins has been active in the affairs of the Ohio Society and the American Institute. He is a past president of the Columbus Chapter of the Ohio Society (1953–54), and was vice president of the Society (1959–60). He has served on the Board of Directors of both the Ohio Society and the Columbus Chapter and has actively participated in committee work as chairman or member of numerous committees. He is currently a member of the Ohio Society's Long Range Planning Committee and the Advisory Board on Accounting Personnel of the American Institute.

Mr. Hopkins is presently serving as a member of the Legislative Committee of the United Community Council of Columbus and Franklin County. He is a member of the University Club of Columbus, is a Mason, and a member of the First Community Church of Columbus.

Mr. and Mrs. Hopkins and their three children live in Columbus.

JOHN H. ROBB
COLUMBUS

JOHN H. ROBB

John H. Robb was born in New Philadelphia, Ohio, on May 31, 1913, where he attended public schools, and was graduated from Ohio State University with a B.S. degree in 1935. After graduation, he was employed by Keller, Kirschner, Martin & Clinger and became a partner on December 1, 1943.

Mr. Robb has been treasurer of the Columbus Chapter of the Ohio Society, and is presently serving on the State Taxation Committee of the Ohio Society.

In addition to professional activities, he is a member of the Board of Trustees and treasurer of Overbrook Presbyterian Church of Columbus.

Mr. and Mrs. Robb and their two sons live in Columbus.

LEWIS S. SPEES
COLUMBUS

LEWIS S. SPEES

Lewis S. Spees was born in Union County, Ohio, on June 25, 1904. He received his grade and high school education in that community and his accounting education at Franklin University.

Mr. Spees joined the staff of Keller, Kirschner, Martin & Clinger in January, 1937, received his CPA degree in 1941, and was admitted to partnership in 1943. He served in the U. S. Army during World War II as a Post Exchange Officer.

He has served on various committees of both the Ohio Society and the Columbus Chapter, and is presently a member of the Liability and Insurance Committee of each. He is also a director of the Columbus Chapter and a member of the American Institute.

Mr. Spees is a Mason and a member of the Worthington Methodist Church where he has served on the Finance Commission and Official Board and is presently chairman of both the Auditing and Office Committees. He is a member of Brookside Country Club.

Mr. and Mrs. Spees and their son reside in Worthington, Ohio.

ROBERT S. STRENG
COLUMBUS

ROBERT S. STRENG

Robert S. Streng was born in Columbus, Ohio, on March 23, 1915. He attended Columbus Central High School and was graduated from Ohio State University in 1937. He became associated with Keller, Kirschner, Martin & Clinger to participate in the field work program sponsored by the Ohio State University and upon graduation continued with them.

Mr. Streng received his Ohio CPA certificate in 1942 and in December, 1943 was admitted to partnership.

He has been active in the Ohio Society of Certified Public Accountants, serving on various regular and special committees, principally those on Auditing and Accounting Procedures. He served as President of the Columbus Chapter in 1949–50.

In addition to membership in the American Institute, Mr. Streng is an Associate Member of the Institute of Internal Auditors, having been an organizer and charter member of the Central Ohio Chapter in Columbus.

Mr. Streng is a Scottish Rite Mason and a member of Aladdin Temple Shrine. He has served and participated on special auditing and accounting assignments for the Imperial Council Shrine of North America.

Mr. and Mrs. Streng, with their two daughters, live in Columbus.

WENDELL E. YAPLE
COLUMBUS

WENDELL E. YAPLE

Wendell E. Yaple was born in Kingston, Ohio, on August 24, 1909. A member of Beta Gamma Sigma, honorary fraternity, he was graduated from Ohio State University in 1935 with the degree of Bachelor of Science in Business Administration.

He joined the staff of Keller, Kirschner, Martin & Clinger in 1935, and received his Ohio certificate in 1940. Mr. Yaple served in the U. S. Army from 1942 to 1946, attaining the rank of Captain in 1944. His services after 1943 were in administrative assignments with the Contract Audit Division, United States Army Air Forces.

Mr. Yaple became a partner in the firm of Keller, Kirschner, Martin & Clinger in 1943.

He has served on various committees of the Columbus Chapter and the Ohio Society, and is a member of the American Institute of CPAs.

He is a member of the American Legion, Masonic Lodge, and the Ohio State University Association.

Mr. and Mrs. Yaple live in Columbus.

History of
Carrigan, Bottger, Landry & Scott

Carrigan, Bottger, Landry & Scott was formed on January 1, 1957, as the result of a merger between the then existing firms of Carrigan & Bottger and Landry & Scott.

Mr. John P. Carrigan, after being with the Internal Revenue Service, went into business for himself in 1926. He was joined in August of 1942 by Mr. Frederick H. Bottger, at which time the firm of Carrigan & Bottger was founded.

Mr. Horace J. Landry began a practice in 1947 and was joined in June of 1953 by Mr. James P. Scott, at which time the firm of Landry & Scott was formed.

At the time of formation, the firm of Carrigan, Bottger, Landry & Scott consisted of four partners, ten staff men and a receptionist and statistical typist. In less than four years, the firm had grown to the point where it employed a professional staff of fourteen, a secretary-receptionist, two statistical typists and a bookkeeper. Before the current merger, it was the second largest local accounting firm in Central New York.

Although the firm served clients in Ohio, New England and as far away as Puerto Rico, 90 per cent of its practice was within commuting distance of Syracuse, which is on the New York State Thruway. North and South travel will soon be greatly facilitated by the completion of the Penn-Can Highway, which will run from the Pennsylvania line to the Canadian border and cross the Thruway at Syracuse.

Mr. Frederick H. Bottger, formerly managing partner of C.B. L. & S., is now partner in charge of the Syracuse office. Mr. James P. Scott is commercial audit partner and Mr. Horace J. Landry is partner in charge of tax matters. Mr. John P. Carrigan is relatively inactive at the age of sixty-five, but is highly regarded in the community and his business and social contacts continue to attract clients.

FREDERICK H. BOTTGER

SYRACUSE

FREDERICK H. BOTTGER

Frederick H. Bottger was born in Utica, New York, on May 16, 1909. He attended Utica Free Academy and Nottingham High School in Syracuse. He received his Bachelor of Science degree from Syracuse University in January, 1933, and completed educational courses for a Bachelor of Science degree in Business Education in June of that year.

From 1933 to 1942, Mr. Bottger taught accounting and various business subjects in high schools in New Jersey and then in Syracuse. He began taking night courses at Syracuse University in 1936, and in 1941 received his Master's degree. In 1942, he received his New York CPA certificate.

Mr. Bottger is a member of the American Institute and the New York State Society of CPAs. He has served on the Board of Trustees of the University Methodist Church, and is a director of several local corporations.

In 1946, he and other business executives founded the Syracuse Golfing Cavaliers, of which he is still a member. He also belongs to a number of Masonic and social clubs, including the Onondaga Golf and Country Club and the University Club of Syracuse.

Mr. Bottger is married and has a son who is a Senior at Harvard and a daughter who is a Freshman at Smith. In addition to golf, his hobbies include boating and music.

JOHN P. CARRIGAN
SYRACUSE

JOHN P. CARRIGAN

John P. Carrigan was born in Skaneateles, New York, on June 26, 1895. He attended Auburn public schools and was graduated from high school in 1915. From 1915 to 1917, he was employed by the Cayuga National Bank and attended Syracuse University Extension School.

In 1918, he served overseas with the U. S. Army. After being honorably discharged, he served with the Internal Revenue Service from 1919 to 1923, two years of which he served in the capacity of assistant to the assistant supervisor in charge of the New York office. From 1923 to 1942, Mr. Carrigan became a well-known public accountant in central New York. In 1942 the partnership with Frederick H. Bottger was formed.

Mr. Carrigan is a member of the New York State Society of CPAs and has worked on the Board of Directors of St. Joseph's Hospital and many other civic organizations. He also served as Chairman of the Finance Committee of Bellevue Country Club. Mr. Carrigan is a member of the New York Seniors Golf Association and at the present time is President of the Golf Bandits, an organization of businessmen in Syracuse who have promoted the interest of golf in this community for a period of more than 25 years.

Mr. Carrigan is married and lives in the Strathmore section of Syracuse. He has two sons; one, an attorney, is a member of the partnership of Blitman & Carrigan in Syracuse. His older son, Joseph, is a senior accountant on the staff of the Syracuse office.

Mr. Carrigan's hobbies are golf and bowling. He is a communicant of the Cathedral of the Immaculate Conception in Syracuse.

HORACE J. LANDRY
SYRACUSE

HORACE J. LANDRY

Horace J. Landry was born in Worcester, Massachusetts, on June 30, 1912; shortly thereafter the family moved to Syracuse. He attended local schools in Syracuse and received his B.S. degree in Administrative Engineering from Syracuse University in June, 1934. In 1936, he received his Master's degree in accounting at the Graduate School of Business Administration, Syracuse University. He holds certificates in New York (1939), and Illinois (1941).

From 1936 to 1944, Mr. Landry was an accountant in private industry and with the U. S. Government. After three years of service in the U. S. Navy, he was honorably discharged as a Lieutenant Commander, at which time he became an Assistant Professor of Accounting at Syracuse University. In 1957, he became an Associate Professor of Accounting in the College of Business Administration. In addition to his teaching duties, Mr. Landry entered public practice and became a partner with James P. Scott in 1953.

He is a member of a number of professional organizations, including the American Institute, the New York State Society, AAA, NAA, and the National Tax Association. He is now serving as a member of the American Institute's Committees on Professional Development, and Ethics of Tax Practice.

Mr. Landry is currently a member of the Board of Directors and Chairman of the Finance Committee of the Salvation Army, Treasurer of the Syracuse University Faculty Club, and a member of Syracuse University's Advisory Council of the Corporate Annual Giving Program and Administrative Board on Athletics.

JAMES P. SCOTT
SYRACUSE

JAMES P. SCOTT

James P. Scott was born in Auburn, New York, on August 8, 1918. He attended local public schools and was graduated with a B.A. degree (Cum Laude) from Dartmouth College in 1940. In 1941, he received his Master's degree from the Amos Tuck School of Business Administration.

After graduation he joined a firm in the heavy construction business where he remained until 1947, interrupted by a two-year tour of duty in the South Pacific as an Ensign in the U. S. Navy. At that point he entered public accounting, and in May, 1953, went into partnership with Horace J. Landry. He received his New York certificate in September, 1955.

Mr. Scott has been continually active in civic, community and professional activities. He is President of the Dartmouth College Club of Central New York, and an Elder, Trustee and Treasurer of Park Central Presbyterian Church. He is also Treasurer and a Director of the University Club of Syracuse University, and a member of the Advisory Board of the Junior League of Syracuse, Inc. Mr. Scott is a member of the Executive Committee of the Syracuse Chapter of the New York State Society of CPAs, and he is a member of the NAA and the American Institute.

Mr. Scott lives in an eastern suburb of Syracuse with his wife, two daughters, aged 3 months and 14 years, and two sons, aged 8 and 17. He is a member of the Kiwanis Club of Dewitt and the Onondaga Golf and Country Club, and lists his hobbies as golf, boating and bowling.